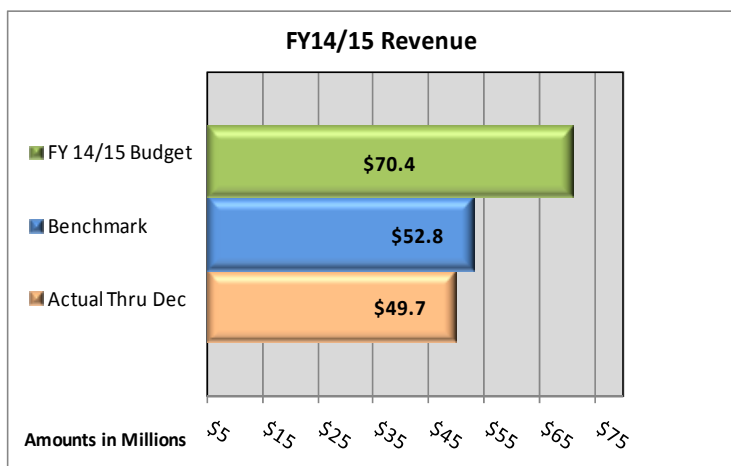


General Fund Financial Report

July 2014 through March 2015

Unaudited FY 2014-15



Revenue:

As of March 31, 2015 revenue receipts total \$49.7 million. The benchmark is \$52.8.

Revenue receipts are 70.6% of budget. This compares to 69.4% in FY13/14 and 68.8% in FY12/13.

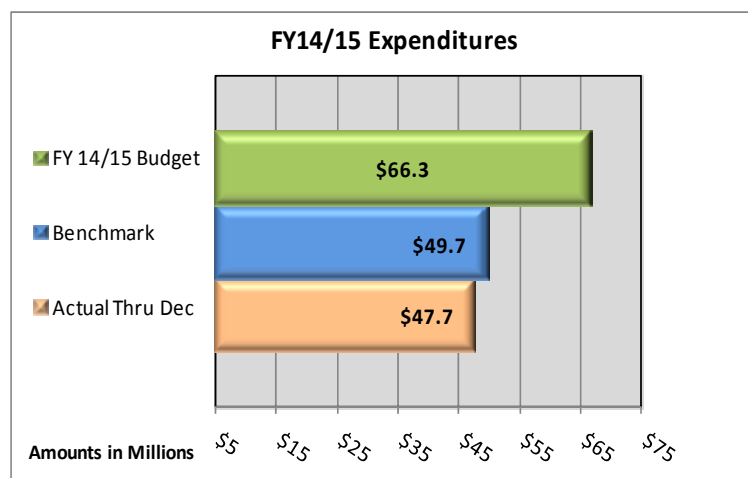
Additional detail is provided on the following page.

Expenditures:

As of March 31, 2015 expenditures are \$47.7 million. The benchmark is \$49.7 million.

Actual expenditures are 69.6% of budget. This compares to 70.1% in FY13/14 and 70.6% in FY12/13.

Additional detail is provided on the following pages.



Summary of Change in Fund Balance to Date:

(Numbers Rounded to Nearest Thousand)	Current FY		Benchmark
	FY14/15 Budget	Actual YTD as of Mar-15	
Beginning Fund Balance	\$ 13,777	\$ 14,656	\$ 10,333
Sources:			
Revenues	\$ 70,393	\$ 49,674	\$ 52,795
Transfers In	4	4	3
Total Sources	\$ 70,397	\$ 49,678	\$ 52,798
Uses:			
Expenditures	\$ 66,253	\$ 47,667	\$ 49,690
Emergency Reserves	9,042	-	\$ 6,782
Transfers Out	8,879	6,953	6,659
Total Uses	\$ 84,174	\$ 54,620	\$ 63,131
Ending Fund Balance	\$ (0)	\$ 9,715	\$ (0)

The FY14/15 actual beginning fund balance exceeds the budgeted amount due to better than expected revenue receipts in FY13/14 along with the ongoing effort by directors and elected officials to reduce spending.

Comparison to Budget - Revenue:

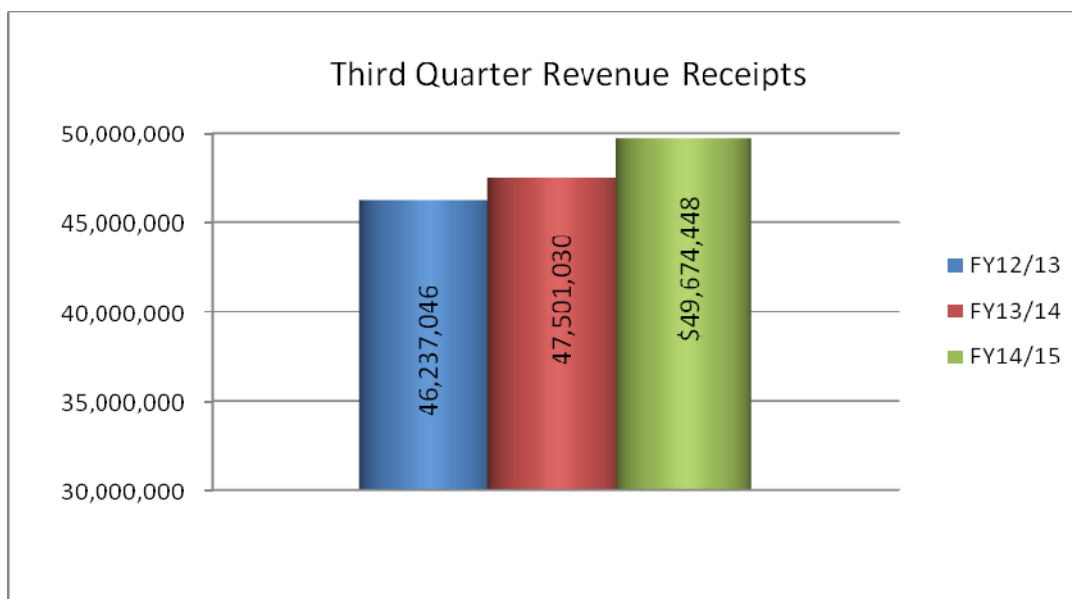
Total Revenue is 4.4% below benchmark. This compares to 5.6% below in FY13/14. The largest dollar amount above benchmark is County Sales Taxes with 78.8% of budget collected. The largest dollar amount below benchmark is Intergovernmental with 17.5% of budget collected. Typically, Federal Payment In Lieu of Taxes revenue is not received until June.

The budget and actual receipts for State Shared Sales Tax include the Arizona Health Care Cost Containment System (AHCCCS) portion, which has increased from last year.

					Months 9		Actual Vs Benchmark
	Year-to-Date Actual				Benchmark		Favorable
	Budget	Actual	% of Budget	Budget Less Actual	% of Budget	Actual Over / (Under)	(Unfavorable) Variance
For the Month Ending March 31, 2015							
Revenue:							
Property Tax Revenues	23,677,798	15,698,691	66.3%	7,979,107	75.0%	(2,059,658)	(8.7%)
Auto In Lieu Tax	4,605,707	3,573,506	77.6%	1,032,201	75.0%	119,226	2.6%
State Shared Sales Tax	19,163,380	14,802,262	77.2%	4,361,118	75.0%	429,727	2.2%
County Sales Tax	11,794,780	9,298,682	78.8%	2,496,098	75.0%	452,597	3.8%
Franchise Tax	156,514	112,915	72.1%	43,599	75.0%	(4,471)	(2.9%)
Licenses and Permtis	579,789	358,797	61.9%	220,992	75.0%	(76,045)	(13.1%)
Intergovernmental	3,963,038	694,579	17.5%	3,268,459	75.0%	(2,277,700)	(57.5%)
Charges for Services	3,710,678	2,998,810	80.8%	711,868	75.0%	215,802	5.8%
Fines and Forfeitures	1,343,572	880,435	65.5%	463,137	75.0%	(127,244)	(9.5%)
Interest on Investment	50,000	33,424	66.8%	16,576	75.0%	(4,076)	(8.2%)
Interest on Taxes	960,641	863,862	89.9%	96,779	75.0%	143,381	14.9%
Rents	23,052	16,825	73.0%	6,227	75.0%	(464)	(2.0%)
Miscellaneous	364,346	341,660	93.8%	22,686	75.0%	68,401	18.8%
Total Revenue	70,393,295	49,674,448	70.6%	20,718,847	75.0%	(3,120,524)	(4.4%)

Note 1: Definition of colors used in the Revenue section:

Sources	Projection	Definition	Impact
Revenues	Black	Actual revenue more than benchmark	Positive
Revenues	Red	Actual revenue less than benchmark	Negative

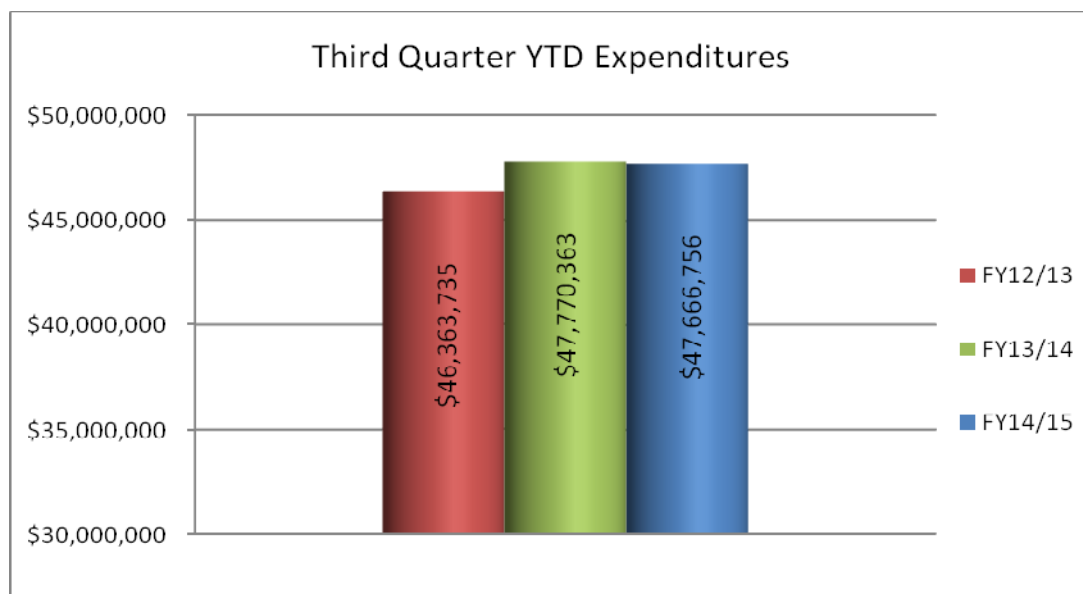


Comparison to Budget - Expenditures:

Personnel: Of the departments with Personnel budgets, 96% are at or better than their benchmark. 98% were within benchmark in FY13/14.

Supplies & Services: Of the departments with Supplies & Services budgets, 72% of departments are at or better than their benchmark. In FY13/14, 70% were at or better than benchmark.

Capital Outlay: Of the departments with Capital Outlay budgets, 100% are at or better than their benchmark. This compares to 20% in FY13/14. There are also two departments with unbudgeted Capital Outlay charges.



Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

	Year-to-Date Actual				Pay Periods Months		20	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	9	
As of June 1, 2015								
County Administrator (0100)								
Personnel	1,250,331	909,675	72.8%	340,656	76.9%	52,118		4.2%
Supplies and services	111,692	68,071	60.9%	43,621	75.0%	15,698		14.1%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
Total Expenditures	1,362,023	977,747	71.8%	384,276		67,815		3.2%
Board of Supervisors (0101)								
Personnel	473,183	352,438	74.5%	120,745	76.9%	11,549		2.4%
Supplies and services	39,146	22,009	56.2%	17,137	75.0%	7,350		18.8%
Capital outlay	-	-	0.0%	-	0.0%	-		0.0%
Total Expenditures	512,329	374,447	73.1%	137,882		18,899		1.9%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Treasurer (0200)							
Personnel	629,676	449,240	71.3%	180,436	76.9%	35,126	5.6%
Supplies and services	163,451	135,614	83.0%	27,837	75.0%	(13,026)	(8.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	793,127	584,854	73.8%	208,273		22,100	1.2%
Assessor (0300)							
Personnel	1,562,153	1,073,992	68.8%	488,161	76.9%	127,664	8.2%
Supplies and services	403,914	303,388	75.1%	100,526	75.0%	(453)	(0.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,966,067	1,377,380	70.1%	588,687		127,212	4.9%
Recorder (0500)							
Personnel	453,575	316,188	69.7%	137,387	76.9%	32,716	7.2%
Supplies and services	170,378	134,821	79.1%	35,557	75.0%	(7,037)	(4.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	623,953	451,008	72.3%	172,945		25,679	2.7%
Election Services (0600)							
Personnel	224,137	180,018	80.3%	44,119	76.9%	(7,605)	(3.4%)
Supplies and services	297,093	286,195	96.3%	10,898	75.0%	(63,375)	(21.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	521,230	466,213	89.7%	55,017		(70,980)	(14.7%)
County Attorney- Civil (0800)							
Personnel	661,687	493,152	74.5%	168,535	76.9%	15,838	2.4%
Supplies and services	24,899	11,005	44.2%	13,894	75.0%	7,669	30.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	686,586	504,157	73.4%	182,429		23,507	1.6%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
County Attorney- Criminal (0801)							
Personnel	2,915,154	2,060,052	70.7%	855,102	76.9%	182,374	6.3%
Supplies and services	217,061	82,347	37.9%	134,714	75.0%	80,449	37.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	3,132,215	2,142,398	68.8%	989,817		262,823	6.2%
County Attorney- Administration (0802)							
Personnel	374,094	265,313	70.9%	108,781	76.9%	22,451	6.0%
Supplies and services	220,986	145,321	65.8%	75,665	75.0%	20,419	9.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	595,080	410,634	69.3%	184,446		42,870	5.7%
Clerk of Superior Court (0900)							
Personnel	1,884,785	1,332,117	70.7%	552,668	76.9%	117,718	6.2%
Supplies and services	165,774	109,603	66.1%	56,171	75.0%	14,728	8.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,050,559	1,441,719	70.4%	608,840		132,446	4.6%
Superior Court (1000)							
Personnel	2,855,915	2,106,137	73.7%	749,778	76.9%	90,720	3.2%
Supplies and services	226,013	153,084	67.7%	72,929	75.0%	16,426	7.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	3,081,928	2,259,222	73.3%	822,706		107,146	1.7%
Superior Court- Security (1001)							
Personnel	531,248	391,543	73.7%	139,705	76.9%	17,109	3.2%
Supplies and services	25,764	30,220	117.3%	(4,456)	75.0%	(10,897)	(42.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	557,012	421,764	75.7%	135,248		6,211	(0.7%)

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual		Pay Periods Months		20 9		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Superior Court- Collections (1002)							
Personnel	371,853	250,862	67.5%	120,991	76.9%	35,179	9.5%
Supplies and services	45,837	28,209	61.5%	17,628	75.0%	6,169	13.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	417,690	279,071	66.8%	138,620		41,348	8.2%
Superior Court- Trial Services (1003)							
Personnel	202,946	147,810	72.8%	55,136	76.9%	8,302	4.1%
Supplies and services	683,227	379,966	55.6%	303,261	75.0%	132,455	19.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	886,173	527,775	62.3%	358,398		140,757	12.7%
Conflict Administrator (1004)							
Personnel	58,189	43,275	74.4%	14,914	76.9%	1,486	2.6%
Supplies and services	1,353,015	1,016,627	75.1%	336,388	75.0%	(1,866)	(0.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,411,204	1,059,902	98.6%	351,302		(380)	(23.6%)
Superior Court- IT Personnel Service (1005)							
Personnel	304,560	226,512	74.4%	78,048	76.9%	7,765	2.5%
Supplies and services	146,114	70,320	48.1%	75,794	75.0%	39,266	26.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	450,674	296,832	73.8%	153,842		47,030	1.2%
Justice Court #1 (1100)							
Personnel	1,046,847	708,895	67.7%	337,952	76.9%	96,372	9.2%
Supplies and services	108,593	77,837	71.7%	30,756	75.0%	3,607	3.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,155,440	786,732	68.2%	368,708		99,979	6.8%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Justice Court #2 (1101)							
Personnel	336,981	235,913	70.0%	101,068	76.9%	23,303	6.9%
Supplies and services	44,744	30,946	69.2%	13,798	75.0%	2,612	5.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	381,725	266,859	69.9%	114,866		25,915	5.1%
Justice Court #3 (1102)							
Personnel	294,078	210,092	71.4%	83,986	76.9%	16,122	5.5%
Supplies and services	39,324	27,664	70.3%	11,660	75.0%	1,829	4.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	333,402	237,756	71.5%	95,646		17,950	3.5%
Constable #1 (1200)							
Personnel	250,267	186,057	74.3%	64,210	76.9%	6,456	2.6%
Supplies and services	49,377	34,859	70.6%	14,518	75.0%	2,174	4.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	299,644	220,916	73.8%	78,728		8,630	1.2%
Constable #2 (1201)							
Personnel	80,845	58,857	72.8%	21,989	76.9%	3,332	4.1%
Supplies and services	5,997	5,439	90.7%	558	75.0%	(941)	(15.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	86,842	64,295	74.0%	22,547		2,391	1.0%
Constable #3 (1202)							
Personnel	-	-	0.0%	-	76.9%	-	76.9%
Supplies and services	3,374	258	7.6%	3,116	75.0%	2,273	67.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	3,374	258	7.6%	3,116		2,273	67.4%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Victim Services (1300)							
Personnel	259,624	183,598	70.7%	76,026	76.9%	16,113	6.2%
Supplies and services	3,115	2,843	91.3%	272	75.0%	(507)	(16.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	262,739	186,441	71.0%	76,298		15,606	4.0%
Public Defender (1400)							
Personnel	1,835,187	1,352,124	73.7%	483,063	76.9%	59,558	3.2%
Supplies and services	361,981	238,001	65.7%	123,980	75.0%	33,484	9.3%
Capital outlay	9,243	2,804	30.3%	6,439	75.0%	4,128	44.7%
Total Expenditures	2,206,411	1,592,930	72.3%	613,481		97,171	2.7%
Non-Department (1600)							
Personnel	242,761	51,263	21.1%	191,498	76.9%	135,476	55.8%
Supplies and services	1,816,160	747,946	41.2%	1,068,214	75.0%	614,174	33.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,058,921	799,209	39.3%	1,259,712		749,650	35.7%
County Administrator- Channel 77 (1601)							
Personnel	113,964	41,953	36.8%	72,011	76.9%	45,711	40.1%
Supplies and services	52,149	9,391	18.0%	42,758	75.0%	29,721	57.0%
Capital outlay	56,736	-	0.0%	56,736	75.0%	42,552	75.0%
Total Expenditures	222,849	51,344	33.3%	171,505		117,984	41.7%
Juvenile Court- Administration (1700)							
Personnel	1,171,901	848,314	72.4%	323,588	76.9%	53,149	4.5%
Supplies and services	334,948	248,072	74.1%	86,876	75.0%	3,139	0.9%
Capital outlay	-	1,427	0.0%	(1,427)	0.0%	(1,427)	0.0%
Total Expenditures	1,506,849	1,097,812	73.4%	409,037		54,861	1.6%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Juvenile Court- Detention (1800)							
Personnel	2,738,735	1,988,560	72.6%	750,175	76.9%	118,159	4.3%
Supplies and services	613,444	451,958	73.7%	161,486	75.0%	8,125	1.3%
Capital outlay	49,416	1,427	0.0%	47,989	75.0%	35,635	75.0%
Total Expenditures	3,401,595	2,441,945	72.0%	959,650		161,919	3.0%
Financial Services (1900)							
Personnel	1,337,469	957,336	71.6%	380,133	76.9%	71,487	5.3%
Supplies and services	90,654	52,245	57.6%	38,409	75.0%	15,745	17.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,428,123	1,009,581	70.7%	418,542		87,232	4.3%
Legal Defender (2000)							
Personnel	1,122,575	778,709	69.4%	343,866	76.9%	84,811	7.6%
Supplies and services	110,446	64,809	58.7%	45,637	75.0%	18,026	16.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,233,021	843,517	68.7%	389,504		102,836	6.3%
Human Resources (2100)							
Personnel	615,681	431,846	70.1%	183,835	76.9%	41,755	6.8%
Supplies and services	164,815	84,282	51.1%	80,533	75.0%	39,330	23.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	780,496	516,127	66.2%	264,369		81,085	8.8%
General Services (2200)							
Personnel	1,666,656	1,180,833	70.9%	485,823	76.9%	101,210	6.1%
Supplies and services	577,782	354,617	61.4%	223,165	75.0%	78,720	13.6%
Capital outlay	-	-	0.0%	-	0.0%	-	
Total Expenditures	2,244,438	1,535,450	69.5%	708,988		179,930	5.5%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Information and Technology (2500)							
Personnel	1,684,965	1,095,776	65.0%	589,189	76.9%	200,351	11.9%
Supplies and services	1,186,637	854,863	72.0%	331,774	75.0%	35,114	3.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,871,602	1,950,640	68.1%	920,962		235,465	6.9%
Development Services- Administration (2700)							
Personnel	678,073	418,225	61.7%	259,848	76.9%	103,370	15.2%
Supplies and services	161,216	90,678	56.2%	70,538	75.0%	30,234	18.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	839,289	508,903	60.9%	330,386		133,604	14.1%
Development Services- Building Safety (2702)							
Personnel	569,206	285,231	50.1%	283,975	76.9%	152,619	26.8%
Supplies and services	37,736	29,549	78.3%	8,187	75.0%	(1,247)	(3.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	606,942	314,780	51.9%	292,162		151,372	23.1%
Development Services- Environmental (2703)							
Personnel	259,748	194,879	75.0%	64,869	76.9%	4,927	1.9%
Supplies and services	26,594	18,411	69.2%	8,183	75.0%	1,534	5.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	286,342	213,291	74.5%	73,051		6,461	0.5%
Development Services- GIS (2704)							
Personnel	334,777	241,638	72.2%	93,139	76.9%	15,882	4.7%
Supplies and services	120,675	96,545	80.0%	24,130	75.0%	(6,039)	(5.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	455,452	338,183	74.3%	117,269		9,844	0.7%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Pay Periods Months					20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Year-to-Date Actual				(Over) / Under	(Over) / Under	
	Budget	Actual	% of Budget	(Over) / Under			
Development Services- Planning and Zoning (2705)							
Personnel	874,642	555,274	63.5%	319,368	76.9%	117,527	13.4%
Supplies and services	74,158	46,965	63.3%	27,193	75.0%	8,653	11.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	948,800	602,240	63.5%	346,560		126,180	11.5%
Development Services- Customer Service (2706)							
Personnel	646,818	379,367	58.7%	267,451	76.9%	118,185	18.3%
Supplies and services	27,266	25,461	93.4%	1,805	75.0%	(5,012)	(18.4%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	674,084	404,828	60.1%	269,256		113,174	14.9%
Adult Probation (3000)							
Personnel	1,539,588	1,086,067	70.5%	453,521	76.9%	98,231	6.4%
Supplies and services	285,286	216,125	75.8%	69,161	75.0%	(2,160)	(0.8%)
Capital outlay	-	11,200	0.0%	(11,200)	0.0%	(11,200)	0.0%
Total Expenditures	1,824,874	1,313,392	72.2%	511,482		84,871	2.8%
Adult Probation- Pretrial (3001)							
Personnel	384,025	271,799	70.8%	112,226	76.9%	23,605	6.1%
Supplies and services	15,945	5,277	33.1%	10,668	75.0%	6,682	41.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	399,970	277,076	69.4%	122,894		30,287	5.6%
Adult Probation- Graffiti (3002)							
Personnel	59,299	44,003	74.2%	15,296	76.9%	1,612	2.7%
Supplies and services	12,611	6,288	49.9%	6,323	75.0%	3,170	25.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	71,910	50,291	70.0%	21,619		4,782	5.0%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Sheriff (3300)							
Personnel	8,027,593	5,868,385	73.1%	2,159,208	76.9%	306,687	3.8%
Supplies and services	1,221,746	832,247	68.1%	389,499	75.0%	84,063	6.9%
Capital outlay	245,000	121,481	49.6%	123,519	75.0%	62,269	25.4%
Total Expenditures	9,494,339	6,822,113	73.2%	2,672,226		453,018	1.8%
Sheriff- Medical Examiner (3302)							
Personnel	273,996	214,399	78.2%	59,597	76.9%	(3,633)	(1.3%)
Supplies and services	285,084	234,620	82.3%	50,464	75.0%	(20,807)	(7.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	559,080	449,019	82.1%	110,061		(24,440)	(7.1%)
Emergency Services (3500)							
Personnel	134,410	50,452	37.5%	83,958	76.9%	52,940	39.4%
Supplies and services	41,042	16,511	40.2%	24,531	75.0%	14,271	34.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	175,452	66,963	38.3%	108,489		67,210	36.7%
Public Works- Solid Waste (4600)							
Personnel	342,866	200,996	58.6%	141,870	76.9%	62,747	18.3%
Supplies and services	283,950	175,414	61.8%	108,536	75.0%	37,549	13.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	626,816	376,410	61.4%	250,406		100,296	13.6%
Medical Eligibility (5700)							
Personnel	58,246	25,240	43.3%	33,006	76.9%	19,565	33.6%
Supplies and services	10,902,504	8,009,609	73.5%	2,892,895	75.0%	167,269	1.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	10,960,750	8,034,849	73.3%	2,925,901		186,834	1.7%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2015

As of June 1, 2015	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Public Fiduciary (6100)							
Personnel	481,596	307,664	63.9%	173,932	76.9%	62,795	13.0%
Supplies and services	147,662	95,417	64.6%	52,245	75.0%	15,329	10.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	629,258	403,081	65.0%	226,177		78,124	10.0%
Public Works- Parks (7200)							
Personnel	2,646	1,956	73.9%	690	76.9%	79	3.0%
Supplies and services	8,168	6,458	79.1%	1,710	75.0%	(332)	(4.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	10,814	8,414	80.6%	2,400		(253)	(5.6%)
School Superintendent (8000)							
Personnel	351,837	261,212	74.2%	90,625	76.9%	9,432	2.7%
Supplies and services	35,915	26,729	74.4%	9,186	75.0%	207	0.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	387,752	287,941	74.3%	99,811		9,639	0.7%
General Fund Contingency							
Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	254,969	-	0.0%	254,969	75.0%	191,227	75.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	6,563,117	-	0.0%	6,563,117	75.0%	4,922,338	75.0%
Reserves	-	-	0.0%	-	75.0%	-	75.0%
Total	6,818,086	-	0.0%	6,818,086	75.0%	5,113,565	75.0%

Note 1: Vacant positions and the timing of expenditures can significantly affect how a department's expenditures compare to the benchmark.

Note 2: Definition of colors used in the Expenditure section:

Uses	Projection	Definition	Impact
Expenditures	Black	Actual expenditures less than benchmark	Positive
Expenditures	Red	Actual expenditures more than benchmark	Negative

Note 3: The figures represented in this report are un-audited figures and are subject to change.